

other building, without the consent of the owner; *provided*, that such gardens, orchard, or grounds, are of more than two years' establishment or growth.

Approved March 26, 1868.

CHAPTER 48.

LOCAL TAX TO AID RAILROADS.

MARCH 27. AN ACT to Enable Townships and Incorporated Towns and Cities to aid in the Construction of Railroads.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That it shall be lawful for any township, incorporated city or town in this State, through which any railway has been or hereafter may be located, or to which it may be contiguous, to aid in the construction thereof, as hereinafter provided.

Townships, towns, &c., may aid railroads.

Petition.

SEC. 2. Whenever a petition shall be presented to the council or trustees of any incorporated city or town, or any township, signed by one-third of the resident tax-payers of such township, city or town, asking the question of aiding in the construction of any railway to be submitted to the voters thereof, it

Duty of trustees, &c.; special election.

shall be the duty of the trustees or council, or boards of trustees, to immediately give notice of a special election, such notice to be given in the manner of notices of general elections, which notices shall specify the rate of tax to be raised, at which election the question of "taxation" or "no taxation" shall be submitted; and if a majority of the votes polled be "for taxation," then in that case the township trustees and councils, or trustees of cities and towns, shall at once determine the *per centum* of the same, and cause their respective clerks or recorders to prepare and certify to the clerk of the board of supervisors, as soon as practicable, lists of the same, which shall be an equal percentage on the taxable property in such township, city or town, but said rate shall not exceed five per cent. upon the assessed value of the property therein.

Questions submitted.

Trustees or councils to fix rate of tax.

Maximum.

How collected.

SEC. 3. That so soon as such tax-lists are prepared, the tax herein provided for shall be due and collectable in the same manner as the county tax is collected; and

it shall be the duty of the treasurer of the county to proceed by himself or deputy to collect the same, and to pay it into the treasury of such county; and the same shall be paid out by such treasurer upon the order of the president or managing director of the railroad company, whose road such tax is voted to aid; Moneys paid which order shall be accompanied by estimates of the to R. R. co. engineer in charge of the work on such road, showing Company that an equal amount has been expended for the construction of such work within such county; and it is Restriction. hereby provided that the tax so raised by any township, city or town shall be only expended to aid in the construction of such road within such township, or the one contiguous thereto, as near as practicable: *provided*, Proviso. that any tax-payer producing to the county treasurer, prior to the collection of the tax, a voucher of the proper officer of the railroad company, showing that his tax has been paid to the satisfaction of the company, shall, on filing the same with the county treasurer, be discharged from the tax. Tax may be paid to R. R. Company.

SEC. 4. All acts or parts of acts conflicting with the provisions of this act are hereby repealed. Repealing clause.

SEC. 5. This act, being deemed by the General Assembly of immediate importance, shall take effect Taking effect. and be in force from and after its publication in the Iowa State Register and Iowa Evening Statesman, newspapers published in Des Moines, Iowa.

This bill having remained with the Governor three days (Sunday excepted), the General Assembly being in session, has become a law this 27th day of March, A. D. 1868.

ED WRIGHT, *Secretary of State*.

I hereby certify that the foregoing act was published in the *Daily State Register* March 29, 1868, and in the *Iowa Evening Statesman* March 30, 1868.

ED WRIGHT, *Secretary of State*.

CHAPTER 49.

RELINQUISHING AN ESCHEAT IN HAMILTON COUNTY.

AN ACT for the Relinquishment of an Escheat.

MARCH 27.

WHEREAS, One James Kelly, late of Hamilton Preamble. county, died intestate on the 12th day of July, 1865, and